



Audit: Cedar County Sheriff's Office Special Investigation

Audit for June 1, 2013, through December 15, 2015. State Auditor Mary Mosiman recently released a special investigation audit of the Cedar County Sheriff's Office. The investigation was requested because of concerns regarding collections that were not properly deposited by the former Jail Administrator, Daron Wilkinson. He voluntarily resigned his position on December 28, 2015, and has been charged with theft.

Findings. A total of \$35,063.23 of undeposited collections, unbilled fees, and improper disbursements were identified in the audit. These were:

- \$23,130.00 of undeposited room and board and work release fees.
- \$3,637.41 of undeposited commissary collections.
- \$7,380.00 of unbilled room and board fees.
- \$915.82 of improper disbursements, including a payout to the former Jail Administrator for vacation time.

Recommendations. Recommendations detailed in the audit included:

- The functions of billing, posting collections to the general ledger, and preparing deposits to the county treasurer should be segregated when related to room and board/work release fees.
- The duties of processing collections, posting collections to accounting records, and preparing and making bank deposits should be segregated when related to the commissary.
- The Sheriff should ensure financial records are reviewed in a timely manner, reconciliations are prepared for deposits, bank reconciliations are prepared, and supporting documentation for accounting records is examined on a periodic basis.
- Reconciliations between inmate accounts and the payments received for room and board should be completed by someone independent of collecting the payments.
- Reconciliations between the amount collected for room and board and the amount deposited to the County Treasurer should be completed by someone independent of any collection or deposit duties.
- Independent reviews should be performed to ensure fees collected are properly deposited.
- Reconciliations between the inmate accounts and the collections received for commissary should be completed by someone independent of collecting the payments.
- Reconciliations between the amount collected for commissary and the amount deposited should be completed by someone independent of any collection or deposit duties.
- Independent reviews should be performed to ensure commissary collections are properly deposited.
- Policies and procedures to ensure all collections received are deposited in a timely manner should be implemented. A monthly reconciliation of the Sheriff's Office accounting records to the bank balances should be prepared by an independent person and retained. All collections should be placed in a secure location with limited access.
- Credit card statements should be received initially by an independent person for review to ensure that the statements cannot be modified or tampered with prior to review.
- Procedures should be implemented ensuring the credit cards issued to the county to purchase items on behalf of the Sheriff's Office and for travel costs associated with attending training events are not used for personal purchases.

More Information. The full audit report can be found on the Auditor of State's website [here](#).

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